

**COMMONWEALTH OF KENTUCKY
BOARD OF TAX APPEALS
FILE NOS. K04-S-04**

POPLAR PLAINS APARTMENTS, LTD.

APPELLANT

V.

ORDER OF DEFAULT NO. K-19305

**CARTER COUNTY PROPERTY
VALUATION ADMINISTRATOR**

APPELLEE

Motion having been made by the Appellant, Poplar Plains Apartments, Ltd., for a default order against the Appellee, Carter County Property Valuation Administrator, and the Board having reviewed its Order of February 25, 2005, in which the Appellee was directed to provide discovery to the Appellant, and there being no evidence in the record that the Appellee has complied with the February 25, 2005 Order of the Board nor has the Appellee responded to Appellant's Motion filed with the Board on April 12, 2005, wherein Appellant requested an Order of Default,

NOW, THEREFORE, based upon the fact as recited above, IT IS HEREBY ORDERED by the Board that the January 1, 2004 final ruling of the Carter County Board of Assessment Appeals be reversed and the property owned by Poplar Plains Apartments and located at McDavid Boulevard, Grayson, Kentucky shall be assessed at \$798,140.00 as of January 1, 2004.

The following information is provided pursuant to the final order requirements of KRS Chapter 13B:

This is a final and appealable order. All final orders of this agency shall be subject to

judicial review in accordance with the provisions of KRS Chapter 13B. A party shall institute an appeal by filing a petition in the Circuit Court of venue, as provided in the agency's enabling statutes, within thirty (30) days after the final order of the agency is mailed or delivered by personal service. If venue for appeal is not stated in the enabling statutes, a party may appeal to Franklin Circuit Court or the Circuit Court of the county in which the appealing party resides or operates a place of business. Copies of the petition shall be served by the petitioner upon the agency and all parties of record. The petition shall include the names and addresses of all parties to the proceeding and the agency involved, and a statement of the grounds on which the review is requested. The petition shall be accompanied by a copy of the final order.

A party may file a petition for judicial review only after the party has exhausted all administrative remedies available within the agency whose action is being challenged, and within any other agency authorized to exercise administrative review.

A petition for judicial review shall not automatically stay a final order pending the outcome of the review, unless:

- (a) An automatic stay is provided by statute upon appeal or at any point in the administrative proceedings;
- (b) A stay is permitted by the agency and granted upon request; or
- (c) A stay is ordered by the Circuit Court of jurisdiction upon petition.

Within twenty (20) days after service of the petition of appeal, or within further time allowed by the Circuit Court, the Kentucky Board of Tax Appeals shall transmit to the reviewing court the original or a certified copy of the official record of the proceeding under review in compliance with KRS 13B.140(3).

DATE OF ORDER

AND MAILING: May 4, 2005

FULL BOARD CONCURRING

**NANCY MITCHELL
CHAIR**